

**AMENDMENTS TO THE CLAIMS:**

Please cancel claims 10, 12, 14, and 16, without prejudice or disclaimer of their subject matter, and amend claims 9, 13, and 15 as indicated below. This listing of claims will replace all prior versions and listings of claims in the application:

**LISTING OF CLAIMS:**

1.-8. (Canceled)

9. (Currently Amended) A semiconductor device comprising:

a semiconductor substrate having a first region and a second region;

a buried insulating film formed in the first region of the semiconductor substrate;

~~at least one a plurality of~~ first single crystalline semiconductor ~~layers~~ ~~layer having a~~  
~~semiconductor element formed therein and~~ formed on the buried insulating film;

at least one second single crystalline semiconductor layer formed in the second region  
and in contact with the semiconductor substrate; [[and]]

[[an]] a plurality of element isolation ~~region for isolating regions which insulate at least~~  
~~one of the first single crystalline semiconductor layers from the second single crystalline~~  
~~semiconductor layer, and insulate~~ the first single crystalline semiconductor layers from each  
other[[,]]; and

~~wherein all the~~ element isolation insulating films in the element isolation ~~region~~ regions  
~~have~~ having the same height from the semiconductor substrate, and

wherein the first single crystalline semiconductor layers have different thickness from  
one another.

10. (Canceled)

11. (Original) The semiconductor device according to claim 9, wherein a CMOS element is formed in the first region and a bipolar element is formed in the second region.

12. (Canceled)

13. (Currently Amended) The semiconductor device according to claim 9, wherein a MOS transistor is formed in a ~~predetermined~~ one of the first single crystalline semiconductor ~~layer layers~~ of the first region; a bipolar transistor is formed in a ~~predetermined~~ one of the at least one second single crystalline semiconductor ~~layer layers~~ of the second region; the first and second single crystalline semiconductor layers have substantially the same height from the surface of the semiconductor substrate; and the thickness of the semiconductor layer lower than a gate electrode of the MOS transistor is substantially the same as the thickness of the ~~predetermined~~ at least one second single crystalline semiconductor layer.

14. (Canceled)

15. (Currently Amended) The semiconductor device according to claim 11, wherein a MOS transistor is formed in a ~~predetermined~~ one of the first single crystalline semiconductor ~~layer layers~~ of the first region; a bipolar transistor is formed in a ~~predetermined~~ one of the at least one second single crystalline semiconductor ~~layer layers~~ of the second region; the first and second single crystalline semiconductor layers have substantially the same height from the

surface of the semiconductor substrate; and the thickness of the semiconductor layer lower than a gate electrode of the MOS transistor is substantially the same as the thickness of the ~~predetermined~~ at least one second single crystalline semiconductor layer.

16.-20. (Canceled)